

May-11-04 13:02 From-

Director
Securities Operations Department

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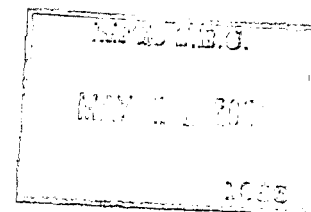
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CEBTNY

NYSE

May 11, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
MAY 14 2004
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,200,000 Corporate Backed Trust Certificates, Goldman Sachs Capital I Securities-Backed Series 2004-7, Class A -1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 11, 2004. Tentative listing date - Not yet determined.

Sincerely,

Antoine A. Liberti